DOCUMENT RESUME

ED 264 774 HE 018 947

TITLE	Financial Report of Ontario Universities, 1984-85. Volume III, Physical Plant Operating Expenses.
INSTITUTION	Council of Ontario Universities, Toronto. Research Div.
REPORT NO	ISBN-0-88799-202-1
PUB DATE	Nov 85
NOTE	39p.; For related documents, see HE 018 945-946.
AVAILABLE FROM	Council of Ontario Universities, 130 St. George Street, Suite 8039, Toronto, Ontario M5S 2T4, Canada.
PUB TYPE	Statistical Data (110)
EDRS PRICE	MF01/PC02 Plus Postage.
DESCRIPTORS	*Building Operation; Campuses; *College Buildings; *Educational Finance; Foreign Countries; *Higher Education; *Operating Expenses; State Universities
IDENTIFIERS	Canada; *Ontario; *Public Colleges

ABSTRACT

Physical plant costs charged to the operating fund of the provincially-assisted universities of Ontario for fiscal year 1984 are presented. Attention is directed to physical plant costs that are incurred in relation to the basic academic and academic support activities of each university. Statistical data are presented on the following: physical plant operating expenses by function and object of expense, plant operating expenses by function and institution, plant operating expenses by institution and object of expense, percentage of total physical plant operating expenses by function and object of expense, percentage of plant operating expenses by object of expense by function, percentage of plant operating expenses by function by institution, percentage of plant operating expenses by object of expense by institution, breakdown of utilities and other physical plant operating expenses by institution, gross square feet and utilities rates by institution, and unit costs of physical plant operating expenses by institution. Guidelines and definitions are presented that were accepted by the Ontario Association of Physical Plant and Planning Administrators and the committee of Finance Officers--Universities of Ontario. (SW)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED264774

FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1984-85

VOLUME III - PHYSICAL PLANT OPERATING EXPENSES

"PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY

Council of Ontario Universities

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

U.S. DEPARTMENT OF EDUCATION
NATIONAL INSTITUTE OF EDUCATION
EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)

✓ This document has been reproduced as received from the person or organization originating it.

☐ Minor changes have been made to improve reproduction quality.

• Points of view or opinions stated in this document do not necessarily represent official NIE position or policy.

HE 11944

COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO

ONTARIO ASSOCIATION OF PHYSICAL PLANT AND PLANNING ADMINISTRATORS

ISBN 0-88799-202-1
ISSN 0823-5872

FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1984-85

VOLUME III - PHYSICAL PLANT OPERATING EXPENSES

Prepared by the
COU Research Division

Requests for further information
should be directed to
L.C. Payton
Research Associate

Council of Ontario Universities
Conseil des Universités de l'Ontario
130 St. George Street
Suite 8039
Toronto, Ontario M5S 2T4

November, 1985

85-6

TABLE OF CONTENTS

		Page
GUIDELINES AND DEFINITIONS		1
I	INTRODUCTION	1
II	PRINCIPLES OF REPORTING	2
	A. Functional Reporting of Physical Plant Costs	2
	B. Internal Cost Allocations	2
	C. Agreement with COFO-UO	2
	D. Netting of Other Revenue	3
III	DEFINITIONS AND EXPLANATORY COMMENT	3
	A. General	3
	B. Definition of Expenses to be Included under each Major Function	3
	1. Physical Plant Administration	3
	2. Building Maintenance	4
	3. Custodial Services	5
	4. Utilities	6
	5. Landscape and Grounds Maintenance	7
	6. Security and Traffic	8
	7. Other	8
	C. Definition of Objects of Expense	10
	1. Other Salaries and Wages	10
	2. Employee Benefits	10
	3. Equipment and Furniture	10
	4. Operational Supplies and Expenses	11
	5. Utilities	11
	6. Municipal Taxes	11
	7. Renovations, Alterations and Major Repairs	11
	8. Externally Contracted Services	12
	9. Land and Site Services	12
	10. Buildings	12
	11. Miscellaneous	12
IV	REPORTING FORMS, SUBMISSIONS AND ANALYSIS	13

SUMMARY STATEMENTS

1	Physical Plant Operating Expenses by Function and Object of Expense	19
1A	Percentage of Total Physical Plant Operating Expenses by Function and Object of Expense	21
1B	Percentage of Physical Plant Operating Expenses by Object of Expense by Function	23
2	Physical Plant Operating Expenses by Function and Institution	25
2A	Percentage of Physical Plant Operating Expenses by Function by Institution	27
3	Physical Plant Operating Expenses by Institution and Object of Expense	29
3A	Percentage of Physical Plant Operating Expenses by Object of Expense by Institution	31
4	Breakdown of "Utilities" and "Other" Physical Plant Operating Expenses by Institution	33
5	Gross Square Metres and Utilities Rates by Institution	35
6	Unit Costs of Physical Plant Operating Expenses by Institution	37

REPORTING OF PHYSICAL PLANT OPERATING EXPENSES OF THE PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED IN 1985 GUIDELINES AND DEFINITIONS

I INTRODUCTION

Each year an analysis of physical plant operating expenses, also known as the OAPPPA Report, is prepared under the joint auspices of the Ontario Association of Physical Plant and Planning Administrators (OAPPPA) and the Committee of Finance Officers - Universities of Ontario (COFO-UO). This report provides an analysis of physical plant costs, by major functional area and object of expense, as reported in the operating fund of each university.

The financial accounts of universities are normally maintained in accordance with the principles of "fund accounting" to ensure that limitations and restrictions placed on the use of available resources are observed. In the Financial Report of Ontario Universities, prepared each year by COFO-UO, the revenues and expenses related to the following "funds" are identified (see exhibit 1 attached):

- Operating Fund
- Other Non-Credit Fund
- Ancillary Enterprises Fund
- Sponsored Research Fund
- Trust and Endowment Fund
- Capital Fund

Physical Plant costs are charged to each of these "funds" as appropriate by the universities. However, volume III of this report provides a detailed analysis of physical plant costs charged to the operating fund only. As such, it provides an analysis of the physical plant costs that are incurred in relation to the basic academic and academic support activities of each university, and permits a greater degree of comparability between universities than if it included the physical plant costs related to all "funds".

As the various volumes of Financial Report of Ontario Universities, are closely related, it is essential that they be prepared in accordance with uniform guidelines and definitions. To achieve this necessary degree of consistency, the following guidelines and definitions have been reviewed by a subcommittee that has been jointly appointed by OAPPPA and COFO-UO.

II. PRINCIPLES OF REPORTING

In order that the physical plant cost data submitted by the various universities will be as comparable as possible, OAPPPA and COFO-UO have approved and adopted the following Principles of Reporting:

A. Functional Reporting of Physical Plant Costs

The costs reported in the Physical Plant column on Table 4 (exhibit 2 attached) of volume I of Financial Report of Ontario Universities should represent the total costs of the physical plant function relative to the basic operating budget of each university as defined in the COFO-UO guidelines and not necessarily the functions and costs that may be administered by the Physical Plant Department at each university. Any physical plant costs, e.g. alterations, renovations and maintenance expenses, which are charged out to other functional areas of the operating budget, as shown on Table 4 (exhibit 2) of volume I of Financial Report of Ontario Universities should be regrouped and reported in the Physical Plant column.

B. Internal Cost Allocations

No amounts will be shown on line 16, Internal Cost Allocation, in the Physical Plant column on Table 4 of volume I of Financial Report of Ontario Universities. Therefore, all costs by object of expense shown in the Physical Plant column on Table 4 will be gross in respect to the functional areas included in the operating budget but will be net with regard to all other funds shown on Table 3 (exhibit 1 attached) of volume I of Financial Report of Ontario Universities, e.g. ancillary enterprises, capital, etc., as physical plant costs relating to these other funds should be charged directly by object of expense. No amounts will be shown on line 16, Internal Cost Allocation, in any of the columns of volume III physical plant operating expenses. Therefore, all physical plant costs will be shown on a "net" basis by object of expense.

C. Agreement With COFO-UO

Total physical plant costs shown in volume III, the report of physical plant operating expenses, must agree in total and by object of expense with the data shown in the Physical Plant column on Table 4 of volume I of Financial Report of Ontario Universities.

7

D. Netting of Other Revenue

Revenues derived from outside the university by the sale or rental of physical plant facilities or services, the costs of which are reflected in the physical plant functional area, should be netted by object of expense against physical plant costs.

III DEFINITIONS AND EXPLANATORY COMMENT

A. General

The physical plant functional area reflects costs related to the physical facilities of the university including physical plant administration, building maintenance, custodial services, utilities, landscape and grounds maintenance, security and traffic control, building renovations, alterations and major repairs, and other physical plant costs.

The various physical plant functional areas are defined in the following section.

B. Definition of Expenses to be Included under each Major Function

1. Physical Plant Administration - this function includes all activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division. Examples of the activities are:

   (a) Administration - this category will include salaries, wages, employee benefits, travel, equipment and other operating costs required for administrators, assistant administrators, office personnel (including account keeping done by the Physical Plant Department such as payroll, billing, material ordering, personnel records, and dispatching of work orders), other administrative operating costs (including supplies, materials, telephone long distance charges, postage, computer rental, accounting machine costs, and career training programmes). This category will include all supervisory personnel who serve more than one functional area.

   (b) Engineering - this category normally includes salaries, wages, employee benefits, travel, equipment and other costs required to provide technical and engineering services necessary to effectively carry

out the functions assigned to the Physical Plant Department to the extent that these costs are funded out of the operating budget. This category will include engineers, architects, draftsmen, estimators, schedulers and preparation of documents for contractual maintenance, renovations and alterations as well as analysis of systems and modes of operation, plant records, etc.

(c) Planning - this category will include preparation of architectural and engineering plans and specifications for alterations and new construction to the extent that these costs are funded out of the operating budget.

2. Building Maintenance - this function includes all items related to routine repair of buildings and structures, including normal recurring repairs and preventive maintenance. Does not include renovations and alterations, or projects which are funded from outside the operating budget. Also, does not include major repair projects having a cost in excess of $10,000. The following are to be included:

(a) Salaries, wages and employee benefits for all personnel who are assigned to the Building Maintenance function. (See page 10* for definition of salaries and wages). Includes drivers assigned to vehicles which serve the maintenance function.

(b) Interior and Exterior of Buildings

(i) Plumbing, heating, air conditioning, and ventilation.

(ii) Electrical repairs of all types excluding primary systems and primary building sub-stations but including secondary systems, certain lamp replacements (requiring special ladders and rigging) and maintenance of outdoor lighting fixtures which are a part of the building.

(iii) Carpentry and cabinet making.

(iv) Painting and glazing.

(v) Hardware, locks, keys, closers and records.

(vi) Roofing and sheet metal work, including downspouts and gutters.

(vii) Welding and necessary machine work.

(viii) Elevators and other building machinery.

(ix) Miscellaneous building repairs such as tuck-pointing, blinds, etc.

(x) Costs of testing fire sprinkler systems, alarms, fire extinguishers, and similar protective devices.

(c) Maintenance and replacement of and additions to all furniture, furnishings and equipment within the buildings, but excluding replacements funded by users.

(d) Maintenance of utility distribution systems inside the building including electrical, heating, cooling, process steam, water lines, gas lines and sewer lines (both storm and sanitary), etc.

(e) Operating and replacement costs of all equipment, materials, and tools used in connection with building maintenance (exclude hand tools furnished by the employees).

(f) Operating costs for vehicles which serve the maintenance function.

3. Custodial Services - this function includes all costs related to janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

(a) Salaries, wages and employee benefits of all personnel who are assigned to the Custodial function (See page 10* for definition of salaries and wages).

(b) Small set ups only where materials for the special set ups are stored or kept within the same building.

(c) Snow removal immediately adjacent to building.

(d) Other operating costs such as paper, paper towels and tissue, wax, erasers, chalk, cleaners, and other materials and supplies.

(e) Operating and replacement costs of all equipment used in connection with custodial services.

(f) Lamp replacement where lamps are readily accessible without special ladders and rigging.

Common operations include: Mopping, sweeping, waxing of floors (sanding and refinishing of floors are excluded); dusting, polishing, of furniture and fixtures such as venetian blinds, partitions, pictures, maps, radiators, etc.; cleaning of chalkboards, chalk trays, erasers, and replacement of chalk; washing and dusting of walls; cleaning and disinfecting commodes and urinals; cleaning and washing other fixtures, walls and partitions, and replenishing supplies for restrooms; the emptying and cleaning of waste receptacles; dusting and cleaning of windows and other glass surfaces, sweeping and cleaning of entrances; and opening and/or closing buildings, doors and windows.

The custodian is not a porter, messenger, mailman or laboratory assistant for the faculty or students. Generally, services requiring technical direction at the time of performance such as cleaning chemistry laboratory bench tops, decontaminating radioactive facilities, or cleaning of extremely delicate apparatus are not classified as custodial, but are usually provided by the department having specific jurisdiction. Do not include these in custodial services costs, show them under the function "Other".

4. Utilities - this function includes all costs for energy for heating, cooling, light and power, gas, water, telephone equipment rental costs and any other utilities necessary for the operation of the physical plant and normally includes:

(a) Salaries, wages and employee benefits of all personnel who are assigned to the utilities function (See page 10* for definition of salaries and wages).

(b) Operation and maintenance of heating and power plant equipment including water plant and sewage disposal plants.

(c) Operation and maintenance of equipment in central air-conditioning plant.

(d) Purchase or rental costs to provide electricity, gas, water, telephone equipment, and sewage treatment.

(e) Operation and replacement costs of all equipment used in connection with production of utilities.

(f) Maintenance of utility tunnels, distribution systems external to buildings for electricity, gas, steam, compressed air, chilled water, and high temperature water, domestic water, sanitary and storm drains. The expense does not include open ditch drainage and street, walks and grounds lighting maintenance.

NOTE: Recovery of utility costs, through sales to outside agencies should be apportioned by object of expense (i.e. salaries, supplies, utilities, etc.) to give a net cost by object of expense for that portion funded from the operating budget.

5. Landscape and Grounds Maintenance - this function includes operation and maintenance of campus landscape and grounds. Excludes areas for which the Physical Plant is reimbursed.

NOTE: the costs of maintenance and snow removal for parking lots are to be segregated and reported as an ancillary enterprise. The following are included:

(a) Salaries, wages and employee benefits of all personnel who are assigned to the Landscape and Grounds Maintenance function (See page 10* for definition of salaries and wages).

(b) Maintenance of all areas of the campus; all work associated with the care of trees, grass, shrubs, and flowers, the provision of nursery stock including seeds, fertilizers, and plant materials.

(c) Maintenance of roads and walks, irrigation systems, signs, and lighting for roads, walks and grounds.

(d) Snow removal and sanding (excluding parking areas).

(e) Maintenance of athletic fields, outdoor rinks, tennis courts and other outdoor recreational facilities.

(f) Maintenance of open ditch drainage, fences, retaining walls and rip rap.

(g) Care of miscellaneous fixed equipment such as benches, shelter houses, etc.

(h) Operation and replacement costs of all equipment used in connection with grounds maintenance.

(i) Trash and refuse handling which is not part of a municipal service.

6. Security and Traffic - this function includes all costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

(a) Salaries, wages and employee benefits of all personnel who are assigned to this function (See page 10* for definition of salaries and wages).

(b) Patrol of campus and school areas including exterior of building by police.

(i) Patrol vehicles, radio communications cost, uniforms, and police equipment including radar.

(ii) Office operation.

(c) Watchmen of building interiors on a route system.

(i) Uniforms and clocks.

(ii) Operating and maintenance of vehicles used in watch service.

(d) Closed circuit T.V. monitors, burglar alarms, etc.

NOTE: Expenditures relating to the administration of the safety programme are not to be included under "Physical Plant". Such expenditures are to be reported under the functional area "Other" in volume I of Financial Report of Ontario Universities.

7. Other - this function is to be used only to the extent that costs are included in Physical Plant expenses. Examples of "Other" services and costs which are frequently the responsibility of Physical Plant Departments are as follows:

(a) Purchasing, receiving and stores. If the purchasing, receiving and stores functions for supplies and equipment are centralized, then the expenditure should not be reported under Physical Plant. However, if these functions are decentralized, then purchasing, receiving and stores for supplies and equipment used by the Physical Plant department should be reported.

(b) Hauling, moving and storing of furniture for other departments.

(c) The costs of messenger, mailman, postal services, porter, or services requiring technical direction at the time of performance, which services are usually provided by the department having specific jurisdiction. For further reference see Item 3 - Custodial Services.

(d) Property taxes and other municipal assessments, including those taxes for which compensatory grants are received from the Province.

(e) Vehicles and Equipment - include here only costs which cannot be reasonably distributed to other functional areas of Physical Plant and are not reimbursed to Physical Plant.

(i) Salaries, wages and employee benefits of all personnel who are fully assigned to this function (See page 10* for definition of salaries and wages).

(ii) Operating costs, maintenance, etc.

(f) Unabsorbed Physical Plant costs relative to chargeouts, not recovered from departmental work orders.

(g) Property and liability insurance.

(h) Renovations, Alterations and Major Repairs - all renovations and alterations are to be included. Only those major repair projects which are of a non-recurring nature and which have a cost in excess of $10,000 are to be included. Repairs under $10,000 are to be reported under the appropriate functional area. Costs to be included in this category are:

(i) External Contracts

(ii) Salaries, wages and employee benefits of all university personnel used to perform the work. (See page 10* for definition of salaries and wages).

(iii) Costs of all furniture, furnishings, materials and equipment required in connection with renovations, alterations and major repairs.

(i) Costs of renting space and land together with property taxes paid thereon should be reported under the functional area "Other" within Physical Plant. If the

rental agreement includes the provision of services (e.g. utilities, maintenance, cleaning, etc.) and if the costs of these services can be identified, these costs should be reported under the appropriate functional areas.

C. Definition of Objects of Expense

The same Object of Expense definitions apply to the preparation of both volume III, physical plant operating expenses, and the other volumes of Financial Report of Ontario Universities. These definitions are as follows:

1. Other Salaries and Wages - this object will reflect all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

2. Employee Benefits - this object is to reflect an institutions's contributions (with respect to salaries reported in Item C.1) for pensions including payments for actuarial deficiencies and past service liability, group life insurance, salary continuance insurance, dental plans, cost of Workmen's Compensation, free tuition, unemployment insurance, and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. All other categories of payments shall be reported under salary expenditures.

3. Equipment and Furniture - under the appropriate subheading of "Purchase", "Rental", and "Maintenance" report here all expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment,

---

*Definition of Salaries and Wages

Salaries, wages, and employee benefits to be reported under this function should include the following staff members:

- all workers assigned to the function
- all foremen and supervisors who work exclusively in the functional area.

computing equipment, maintenance equipment. Instalment and lease purchase computer contracts should be classified under the heading "Purchase". Installation costs would normally be classified as an expense for equipment and furniture.

4. Operational Supplies and Expenses - this object will include among other items all expenses for supplies which are normally consumed within the fiscal year, including postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, maintenance, office supplies and computer software packages.

5. Utilities - expenses for fuel, electricity, water, gas, telephone equipment rental and installation, and other utilities (e.g. purchased steam) costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

6. Municipal Taxes - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included. Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   NOTE: Municipal taxes for which compensatory grants are received from the Province are to be included in this object of expense and should also be reported separately in the the box provided at the bottom of page 1 of the forms.

7. Renovations, Alterations and Major Repairs - this object includes all expenses for renovations and alterations to existing university space (whether internally performed or externally contracted). It excludes expenses of maintenance, repair or refurbishing except major repairs of non-recurring nature in excess of $10,000 which are to be included. If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and material should be brought together in this object.

   NOTE: Repairs and refurbishing of less than $10,000 value are not to be included in this object. The costs of labour, materials or externally contracted services for repairs and refurbishing of less than $10,000 value are to be shown in their own objects.

8. Externally Contracted Services - all expenses for services contracted to external agencies (except for renovations, alterations and major repairs) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and not under cost of goods sold or other objects, even though the contractor may provide a breakdown.

9. Land and Site Services - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers, and roads. Also includes fees and planning costs relative to the direct expenses.

   NOTE: These expenses are normally reflected in the Capital Fund rather than in the Operating Fund of the University.

10. Buildings - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Includes all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

    NOTE: These expenses are normally reflected in the Capital Fund rather than in the Operating Fund of the University.

11. Miscellaneous - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

    NOTE: For the appropriate treatment of space rental costs, refer to 7 (i) on page 9.

IV REPORTING FORMS, SUBMISSIONS AND ANALYSIS

Each university is asked to complete the attached forms and submit to the Research Associate, Council of Ontario Universities, 130 St. George Street, Suite 8039, Toronto, Ontario, M5S 2T4 by August 15, 1985. The attached forms consist of the main summary of Physical Plant operating expenses and three supplementary data sheets as follows:

1. A breakdown of the functional categories "Utilities" and "Other".

2. Gross square metres area by major function.

3. Annual average cost of electricity, fuel and water.

This return is to be signed by both a physical plant and a financial officer of each university.

The individual university returns will be consolidated by COU and will be reviewed by a joint OAPPPA/COFO-UO sub-committee. Any unusual variations will be referred back to the respective universities for review and comment. Following these reviews, a comparative analysis of physical plant expenses of the Ontario universities will be prepared by COU.

NOTE: In addition to the foregoing information, you are asked to comment on all "material" extra-ordinary or non-recurring expenses included in any of the functional areas.

Institution: _____

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(In Thousands of Dollars)

Table 3 of 11
FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

Object of Expense \ Type of Fund			General Expendable Funds				Restricted Expendable Funds			TOTAL
			Operating	Other (Non-Credit)	Ancillary Enterprises	Subtotal	Sponsored Research	Trust and Endowment	Capital	
1. Salaries & Wages			(1)	+ (2)	+ (3)	= (4)	+ (5)	+ (6)	+ (7)	= (8)
(a) Academic Ranks	+	01								
(b) Other Instruction & Research	+	02								
(c) Other Salaries & Wages	+	03								
Total Salaries & Wages	=	04								
2. Employee Benefits	+	05								
Total Salaries & Benefits	=	06								
3. Library Acquisitions	+	07								
4. Equipment & Furniture (a) Purchase	+	08								
(b) Rental	+	09								
(c) Maintenance	+	10								
5. Operational Supplies & Expenses	+	11								
6. Cost of Goods Sold	+	12								
7. Utilities	+	13								
8. Municipal Taxes	+	14								
9. Renovations, Alterations & Repairs	+	15								
10. Externally Contracted Services	+	16								
11. Scholarships, Bursaries, etc.	+	17								
12. Principal & Interest Repayments	+	18								
13. Land & Site Services	+	19								
14. Buildings	+	20								
15. Miscellaneous (from Table 10)	+	21								
16. Internal Cost Allocations	+	22								
TOTAL	=	23								

Note: Amounts in the "Operating" column must agree with the corresponding amounts in the "Total" column on Table 4.

EXHIBIT 1

Institution: _____

		0	4								

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(In Thousands of Dollars)

Table 4 of 11
FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

Object of Expense \ Functional Area			Instruction and Research: All Excl. Medicine (1)	+	Medicine (2)	=	Subtotal (3)	+	Library (4)	+	Central Computing (5)	+	Student Services (6)	+	Administration (7)	+	Physical Plant (8)	+	Other (9)	=	TOTAL (10)
1. Salaries & Wages																					
(a) Academic Ranks	+	01																			
(b) Other Instruction & Research	+	02																			
(c) Other Salaries & Wages	+	03																			
Total Salaries & Wages	=	04																			
2. Employee Benefits	+	05																			
Total Salaries & Benefits	=	06																			
3. Library Acquisitions	+	07																			
4. Equipment & Furniture (a) Purchase	+	08																			
(b) Rental	+	09																			
(c) Maintenance	+	10																			
5. Operational Supplies & Expenses	+	11																			
6. Cost of Goods Sold	+	12																			
7. Utilities	+	13																			
8. Municipal Taxes	+	14																			
9. Renovations, Alterations & Repairs	+	15																			
10. Externally Contracted Services	+	16																			
11. Scholarships, Bursaries, etc.	+	17																			
12. Principal & Interest Repayments	+	18																			
13. Land & Site Services	+	19																			
14. Buildings	+	20																			
15. Miscellaneous (from Table 10)	+	21																			
16. Internal Cost Allocations	+	22																			
TOTAL	=	23																			

24 Central Computing Costs
(Total should agree with the total of "Central Computing" column above)

- Academic _____ (1)
- Non-Academic + _____ (2)
- TOTAL = _____ (3)

SUMMARY STATEMENTS

PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND OBJECT OF EXPENSE
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 1

OBJECT OF EXPENSE / FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTENANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL [1] (9)
1. (C) OTHER SALARIES & WAGES	12,246	16,073	28,238	6,164	4,509	8,317	75,547	4,002	79,549
2. EMPLOYEE BENEFITS	1,775	2,241	4,126	807	643	1,241	10,833	596	11,429
SUBTOTAL	14,021	18,314	32,364	6,971	5,152	9,558	86,380	4,598	90,978
3. LIBRARY ACQUISITIONS									
4. EQUIPMENT & FURNITURE (A) PURCHASE	311	246	118	323	295	219	1,512	341	1,853
(B) RENTAL	28	45	26	4	31	57	191	16	207
(C) MAINTENANCE	70	261	64	173	126	71	765	37	802
5. OPERATIONAL SUPPLIES & EXPENSES	594	3,677	1,670	892	777	578	8,188	605	8,793
6. COST OF GOODS SOLD									
7. UTILITIES				53,268			53,268		53,268
8. MUNICIPAL TAXES [2]								9,433	9,433
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS								15,687	15,687
10. EXTERNALLY CONTRACTED SERVICES	100	5,424	4,050	523	779	870	11,746	414	12,160
11. SCHOLARSHIPS, BURSARIES, ETC.									
12. PRINCIPAL & INTEREST REPAYMENTS									
13. LAND & SITE SERVICES									
14. BUILDINGS								500	500
15. MISCELLANEOUS	315	20	5	28	4	26	398	3,098	3,496
16. INTERNAL COST ALLOCATIONS									
TOTAL	15,439	27,987	38,297	62,182	7,164	11,379	162,448	34,729	197,177

Notes: 1. The "Total" column must agree by object of expense and in total with the functional column "Physical Plant" on Table 4 in Volume 1 of "Financial Report of Ontario Universities 1984-85".

2. This item includes MCU grants in lieu of municipal taxes totaling $8,923,000.

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PERCENTAGE OF TOTAL PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1985

SUMMARY STATEMENT # 1A

OBJECT OF EXPENSE / FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)
1. (C) OTHER SALARIES & WAGES	7.54	9.89	17.38	3.79	2.78	5.12	46.51
2. EMPLOYEE BENEFITS	1.09	1.38	2.54	.50	.40	.76	6.67
SUBTOTAL	8.63	11.27	19.92	4.29	3.17	5.88	53.17
3. LIBRARY ACQUISITIONS							
4. EQUIPMENT & FURNITURE (A) PURCHASE	.19	.15	.07	.20	.18	.13	.93
(B) RENTAL	.02	.03	.02		.02	.04	.12
(C) MAINTENANCE	.04	.16	.04	.11	.08	.04	.47
5. OPERATIONAL SUPPLIES & EXPENSES	.37	2.26	1.03	.55	.48	.36	5.04
6. COST OF GOODS SOLD							
7. UTILITIES				32.79			32.79
8. MUNICIPAL TAXES							
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS							
10. EXTERNALLY CONTRACTED SERVICES	.06	3.34	2.49	.32	.48	.54	7.23
11. SCHOLARSHIPS, BURSARIES, ETC.							
12. PRINCIPAL & INTEREST REPAYMENTS							
13. LAND & SITE SERVICES							
14. BUILDINGS							
15. MISCELLANEOUS	.19	.01		.02		.02	.25
16. INTERNAL COST ALLOCATIONS							
TOTAL	9.50	17.23	23.57	38.28	4.41	7.00	100.00

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF EXPENSE
BY FUNCTION FOR THE FISCAL YEAR ENDED 30 APRIL 1985

SUMMARY STATEMENT # 18

OBJECT OF EXPENSE / FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTENANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL (9)
1. (C) OTHER SALARIES & WAGES	79.32	57.43	73.73	9.91	62.94	73.09	46.51	11.52	40.34
2. EMPLOYEE BENEFITS	11.50	8.01	10.77	1.30	8.98	10.91	6.67	1.72	5.80
SUBTOTAL	90.82	65.44	84.51	11.21	71.92	84.00	53.17	13.24	46.14
3. LIBRARY ACQUISITIONS									
4. EQUIPMENT & FURNITURE (A) PURCHASE	2.01	.88	.31	.52	4.12	1.92	.93	.98	.94
(B) RENTAL	.18	.16	.07	.01	.43	.50	.12	.05	.10
(C) MAINTENANCE	.45	.93	.17	.28	1.76	.62	.47	.11	.41
5. OPERATIONAL SUPPLIES & EXPENSES	3.85	13.14	4.36	1.43	10.85	5.08	5.04	1.74	4.46
6. COST OF GOODS SOLD									
7. UTILITIES				85.66			32.79		27.02
8. MUNICIPAL TAXES								27.16	4.78
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS								45.17	7.96
10. EXTERNALLY CONTRACTED SERVICES	.65	19.38	10.58	.84	10.87	7.65	7.23	1.19	6.17
11. SCHOLARSHIPS, BURSARIES, ETC.									
12. PRINCIPAL & INTEREST REPAYMENTS									
13. LAND & SITE SERVICES									
14. BUILDINGS								1.44	.25
15. MISCELLANEOUS	2.04	.07	.01	.05	.06	.23	.25	8.92	1.77
16. INTERNAL COST ALLOCATIONS									
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 2

INSTITUTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL (9)
BROCK	271	544	1,040	1,366	163	243	3,627	580	4,207
CARLETON	1,017	1,845	1,370	3,623	402	921	9,178	1,386	10,564
GUELPH	973	2,612	2,302	2,681	681	1,011	10,260	1,574	11,834
LAKEHEAD	186	579	729	1,630	219	262	3,605	284	3,889
LAURENTIAN	115	491	391	1,716	223	226	3,162	449	3,611
MCMASTER	939	1,837	3,021	4,348	526	776	11,447	1,829	13,276
OTTAWA	1,491	2,014	2,204	5,620	536	973	12,838	5,054	17,892
QUEEN'S	897	2,057	2,987	3,578	378	244	10,141	2,093	12,234
RYERSON	637	1,328	1,833	2,455	101	576	6,930	2,037	8,967
TORONTO	3,839	5,200	8,423	15,293	1,046	2,935	36,736	5,926	42,662
TRENT	80	403	446	620	146	95	1,790	385	2,175
WATERLOO	1,571	2,329	3,307	4,363	819	770	13,159	3,269	16,428
WESTERN	1,215	2,235	3,424	4,964	501	635	12,974	3,036	16,010
WILFRID LAURIER	218	542	791	731	149	225	2,656	1,041	3,697
WINDSOR	496	1,238	2,483	2,986	417	578	8,198	1,936	10,134
YORK	1,494	2,733	3,546	6,208	857	909	15,747	3,850	19,597
TOTAL	15,439	27,987	38,297	62,182	7,164	11,379	162,448	34,729	197,177

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

BEST COPY AVAILABLE

PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1985

SUMMARY STATEMENT # 2A

INSTITUTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTENANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)
BROCK	7.47	15.00	28.67	37.66	4.49	6.70	100.00
CARLETON	11.08	20.10	14.93	39.47	4.38	10.03	100.00
GUELPH	9.48	25.46	22.44	26.13	6.64	9.85	100.00
LAKEHEAD	5.16	16.06	20.22	45.21	6.07	7.27	100.00
LAURENTIAN	3.64	15.53	12.37	54.27	7.05	7.15	100.00
MCMASTER	8.20	16.05	26.39	37.98	4.60	6.78	100.00
OTTAWA	11.61	15.69	17.17	43.78	4.18	7.58	100.00
QUEEN'S	8.85	20.28	29.45	35.28	3.73	2.41	100.00
RYERSON	9.19	19.16	26.45	35.43	1.46	8.31	100.00
TORONTO	10.45	14.16	22.93	41.63	2.85	7.99	100.00
TRENT	4.47	22.51	24.92	34.64	8.16	5.31	100.00
WATERLOO	11.94	17.70	25.13	33.16	6.22	5.85	100.00
WESTERN	9.36	17.23	26.39	38.26	3.86	4.89	100.00
WILFRID LAURIER	8.21	20.41	29.78	27.52	5.61	8.47	100.00
WINDSOR	6.05	15.10	30.29	36.42	5.09	7.05	100.00
YORK	9.49	17.36	22.52	39.42	5.44	5.77	100.00
TOTAL	9.50	17.23	23.57	38.28	4.41	7.00	100.00

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

BEST COPY AVAILABLE

PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 3

OBJECT OF EXPENSE / INSTITUTION	BROCK	CARLETON	GUELPH	LAKEHEAD	LAURENTIAN	MCMASTER	OTTAWA	QUEEN'S	RYERSON	TORONTO	TRENT	WATERLOO	WESTERN	W.L.U.	WINDSOR	YORK	TOTAL
1. (C) OTHER SALARIES & WAGES	1,634	3,680	6,544	1,729	1,113	5,472	5,141	5,431	2,624	16,949	951	7,089	6,761	1,418	4,455	8,558	79,549
2. EMPLOYEE BENEFITS	272	599	779	219	177	618	737	725	441	2,708	104	928	1,016	279	846	981	11,429
SUBTOTAL	1,906	4,279	7,323	1,948	1,290	6,090	5,878	6,156	3,065	19,657	1,055	8,017	7,777	1,697	5,301	9,539	90,978
3. LIBRARY ACQUISITIONS																	
4. EQUIPMENT & FURNITURE (A) PURCHASE	26	110	74	26	29	80	156	70	119	330	28	89	192	16	231	277	1,853
(B) RENTAL		10	18	1		1	28	3	1	95	3	6	5		8	28	207
(C) MAINT.		16	184	4		7	59		5	102	15	27	210	4	8	161	802
5. OPERATIONAL SUPPLIES & EXPENSES	298	654	778	301	178	636	254	1,041	337	914	185	761	931	352	428	745	8,793
6. COST OF GOODS SOLD																	
7. UTILITIES	1,315	3,317	2,101	1,341	1,296	3,700	4,055	3,359	2,387	13,887	565	3,847	4,398	641	2,121	4,938	53,268
8. MUNICIPAL TAXES	197	563	539	177	167	573	790	853	450	1,742	143	874	899	227	424	815	9,433
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS	275	443	424		136	285	2,564	547	1,057	3,097	94	1,929	1,320	648	1,184	1,684	15,687
10. EXTERNALLY CONTRACTED SERVICES	156	1,083	156	50	471	1,741	3,543	48	1,411	1,978	5	404	41	81	280	712	12,160
11. SCHOLARSHIPS, BURSARIES, ETC.																	
12. PRINCIPAL & INTEREST REPAYMENTS																	
13. LAND & SITE SERVICES																	
14. BUILDINGS																500	500
15. MISCELLANEOUS	34	89	237	41	44	163	565	157	135	860	82	474	237	31	149	198	3,496
16. INTERNAL COST ALLOCATIONS																	
TOTAL	4,207	10,564	11,834	3,889	3,611	13,276	17,892	12,234	8,967	42,662	2,175	16,428	16,010	3,697	10,134	19,597	197,177

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1985

SUMMARY STATEMENT # 3A

OBJECT OF EXPENSE / INSTITUTION	BROCK	CARLETON	GUELPH	LAKEHEAD	LAURENTIAN	MCMASTER	OTTAWA	QUEEN'S	RYERSON	TORONTO	TRENT	WATERLOO	WESTERN	W.L.U.	WINDSOR	YORK	TOTAL
1. (C) OTHER SALARIES & WAGES	38.84	34.84	55.30	44.46	30.82	41.22	28.73	44.39	29.26	39.73	43.72	43.15	42.23	38.36	43.96	43.67	40.34
2. EMPLOYEE BENEFITS	6.47	5.67	6.58	5.63	4.90	4.66	4.12	5.93	4.92	6.35	4.78	5.65	6.35	7.55	8.35	5.01	5.80
SUBTOTAL	45.31	40.51	61.88	50.09	35.72	45.87	32.85	50.32	34.18	46.08	48.51	48.80	48.58	45.90	52.31	48.68	46.14
3. LIBRARY ACQUISITIONS																	
4. EQUIPMENT & FURNITURE (A) PURCHASE	.62	1.04	.63	.67	.80	.60	.87	.57	1.33	.77	1.29	.54	1.20	.43	2.28	1.41	.94
(B) RENTAL		.09	.15	.03		.01	.16	.02	.01	.22	.14	.04	.03		.08	.14	.10
(C) MAINT.		.15	1.55	.10		.05	.33		.06	.24	.69	.16	1.31	.11	.08	.82	.41
5. OPERATIONAL SUPPLIES & EXPENSES	7.08	6.19	6.57	7.74	4.93	4.79	1.42	8.51	3.76	2.14	8.51	4.63	5.82	9.52	4.22	3.80	4.46
6. COST OF GOODS SOLD																	
7. UTILITIES	31.26	31.40	17.75	34.48	35.89	27.87	22.66	27.46	26.62	32.55	25.98	23.42	27.47	17.34	20.93	25.20	27.02
8. MUNICIPAL TAXES	4.68	5.33	4.55	4.55	4.62	4.32	4.42	6.97	5.02	4.08	6.57	5.32	5.62	6.14	4.18	4.16	4.78
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS	6.54	4.19	3.58		3.77	2.15	14.33	4.47	11.79	7.26	4.32	11.74	8.24	17.53	11.68	8.59	7.96
10. EXTERNALLY CONTRACTED SERVICES	3.71	10.25	1.32	1.29	13.04	13.11	19.80	.39	15.74	4.64	.23	2.46	.26	2.19	2.76	3.63	6.17
11. SCHOLARSHIPS, BURSARIES, ETC.																	
12. PRINCIPAL & INTEREST REPAYMENTS																	
13. LAND & SITE SERVICES																	
14. BUILDINGS																2.55	.25
15. MISCELLANEOUS	.81	.84	2.00	1.05	1.22	1.23	3.16	1.28	1.51	2.02	3.77	2.89	1.48	.84	1.47	1.01	1.77
16. INTERNAL COST ALLOCATIONS																	
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

BREAKDOWN OF "UTILITIES" AND "OTHER" PHYSICAL PLANT OPERATING EXPENSES
BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1985
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 4

	UTILITIES							OTHER [1]									
INSTITUTION	ELEC.	FUEL OIL	GAS	WATER	TEL.	OTHER	TOTAL	7(A)	7(B)	7(C)	7(D)	7(E)	7(F)	7(G)	7(H)	7(I)	TOTAL
BROCK	958		34	60	263		1,315		65		197		11	32	275		580
CARLETON	1,290	85	1,128	262	552		3,317	53	143		563	117		67	443		1,386
GUELPH	919		959	67	93	63	2,101		207	205	539			199	424		1,574
LAKEHEAD	537	12	638	77	77		1,341	74			177			33			284
LAURENTIAN	606		453	75	162		1,296				167	103		33	136	10	449
MCMASTER	1,612	354	1,041	335	354	4	3,700	227		220	573	369	9	146	285		1,829
OTTAWA	1,772	31	1,148	278	826		4,055		658	588	790			160	2,564	294	5,054
QUEEN'S	1,337	227	995	191	600	9	3,359	106		421	853		23	11	547	132	2,093
RYERSON	1,439	10	568	101	269		2,387			290	450	90	28	75	1,057	47	2,037
TORONTO	5,662	122	4,557	948	2,312	286	13,887	124			1,742		103	213	3,097	647	5,926
TRENT	343		23	29	170		565			37	143	32		27	94	52	385
WATERLOO	1,618	5	1,305	280	639		3,847				874			222	1,929	244	3,269
WESTERN	1,919		1,532	161	786		4,398	157	157	213	899		102	95	1,320	93	3,036
WILFRID LAURIER	315	1	221	31	73		641	45	65	23	227	7		24	648	2	1,041
WINDSOR	1,069	29	827	96	100		2,121	29	11	11	424	110	22	87	1,184	58	1,936
YORK	1,952	202	1,575	156	1,053		4,938	191			815	292	768	100	1,684		3,850
TOTAL	23,348	1,078	17,004	3,147	8,329	362	53,268	1,006	1,306	2,008	9,433	1,120	1,066	1,524	15,687	1,579	34,729

Note: 1. Headings for "Other" physical plant operating expenses -

7(a) Purchasing & Receiving
7(b) Furniture Moving & Storage
7(c) Costs of Services
7(d) Municipal Taxes & Other Assessment
7(e) Vehicle Equipment Costs
7(f) Other Costs
7(g) Insurance
7(h) Renovations, Alterations & Major Repairs
7(i) Cost of Rental Space

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

GROSS SQUARE METRES AND UTILITIES RATES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1985

SUMMARY STATEMENT # 5

INSTITUTION	GROSS SQUARE METRES (000'S)			UTILITY RATES			
	BUILDING MAINTENANCE	CUSTODIAL	UTILITIES	ELECTRICITY	FUEL GAS	FUEL OIL	WATER
	TOTAL	TOTAL	TOTAL	¢/KWH	¢/GJ*	¢/GJ*	¢/1000 LITRES
BROCK	95	95	95	3.49	501		25.3
CARLETON	190	190	190	3.67	420	585	46.3
GUELPH 1	295	274	282	3.54	415		15.5
LAKEHEAD	88	88	88	3.86	394	791	19.6
LAURENTIAN	74	74	74	4.50	473		29.0
MCMASTER	253	250	253	3.26	415	474	32.6
OTTAWA	274	261	261	3.74	424	770	42.0
QUEEN'S 2	282	282	282	3.68	421	607	24.1
RYERSON	158	158	158	4.13	433	865	45.3
TORONTO 3	877	797	877	3.87	419	806	47.2
TRENT	53	53	53	4.29	494		27.4
WATERLOO	306	242	362	3.75	421	515	38.4
WESTERN	319	319	319	3.73	418		21.0
WILFRID LAURIER	57	57	57	3.83	475	978	40.0
WINDSOR	151	151	151	3.52	424	547	14.0
YORK	363	363	363	3.40	410	549	36.5

* Gigajoules.

Notes: 1. Under "Utility Rates", Guelph also reported "Sewage disposal" on a per capita basis.

2. Under "Utility Rates", Queen's also reported "Sewage" in cents per cubic meter.

3. Under "Utility Rates", Toronto also reported "Purchased Steam" in dollars per 1000 pounds.

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

BEST COPY AVAILABLE

UNIT COSTS OF PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1985
($ / SQUARE METRE)

SUMMARY STATEMENT # 6

INSTITUTION	MAINTENANCE (1)	CUSTODIAL (2)	UTILITIES (3)	GROUNDS [1] (4)	SECURITY & TRAFFIC [1] (5)	TOTAL 1,2,3,4,5	TOTAL 1,2,3,4
BROCK	5.726	10.947	14.379	1.716	2.558	35.326	32.768
CARLETON	9.711	7.211	19.068	2.116	4.847	42.953	38.106
GUELPH	8.854	8.401	9.507	2.308	3.427	32.497	29.070
LAKEHEAD	6.580	8.284	18.523	2.489	2.977	38.853	35.876
LAURENTIAN	6.635	5.284	23.189	3.014	3.054	41.176	38.122
MCMASTER	7.261	12.084	17.186	2.079	3.067	41.677	38.610
OTTAWA	7.350	8.444	21.533	1.956	3.551	42.834	39.283
QUEEN'S	7.294	10.592	12.688	1.360	.865	32.779	31.914
RYERSON	8.405	11.601	15.538	.639	3.646	39.829	36.183
TORONTO	5.929	10.568	17.438	1.193	3.147	38.475	35.128
TRENT	7.604	8.415	11.698	2.755	1.792	32.264	30.472
WATERLOO	7.611	13.665	12.052	2.676	2.516	38.520	36.004
WESTERN	7.006	10.734	15.561	1.571	1.991	36.863	34.872
WILFRID LAURIER	9.509	13.877	12.825	2.614	3.947	42.772	38.825
WINDSOR	8.199	16.444	19.775	2.762	3.828	51.008	47.180
YORK	7.529	9.769	17.102	2.361	2.504	39.265	36.761
AVERAGE	7.575	10.395	16.129	2.099	2.995	39.193	36.198

Note: 1. Unit costs are calculated using Building Maintenance square metres (Summary Statement # 5)

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

BEST COPY AVAILABLE